UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

MOTORS LIQUIDATION COMPANY, et al., : 09-50026 (REG)

f/k/a General Motors Corp., et al.

Debtors. : (Jointly Administered)

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ORDER GRANTING DEBTORS' 188th OMNIBUS OBJECTION TO CLAIMS (Qualified Defined Benefits Pension Benefits Claims of Former Salaried and Hourly Employees)

Benefits Pension Benefits Claims of former salaried and hourly employees, dated January 26, 2011 (the "188th Omnibus Objection to Claims"), ¹ of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the "Debtors"), filed pursuant to section 502(b) of title 11, United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") (ECF No. 4180), seeking entry of an order disallowing and expunging the Qualified Defined Benefits Pension Benefits Claims on the grounds that each Qualified Defined Benefits Pension Benefits Claim is for an obligation for which the Debtors have no liability, all as more fully described in the 188th

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 188th Omnibus Objection to Claims.

Omnibus Objection to Claims; and due and proper notice of the 188th Omnibus

Objection to Claims having been provided, and it appearing that no other or further notice

need be provided; and the Court having found and determined that the relief sought in the

188th Omnibus Objection to Claims is in the best interests of the Debtors, their estates,

creditors, and all parties in interest and that the legal and factual bases set forth in the

188th Omnibus Objection to Claims establish just cause for the relief granted herein; and

after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the relief requested in the 188th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit "A"** annexed hereto under the heading "*Claims to be Disallowed and Expunged*" are disallowed and expunged; and it is further

ORDERED that, if applicable, the 188th Omnibus Objection to Claims is adjourned with respect to the claims listed on the Order Exhibit annexed hereto under the heading "Objection Adjourned" to the date indicated on the Order Exhibit, subject to further adjournments (such actual hearing date, the "Adjourned Hearing Date") (the "Adjourned Claims"), and the Debtors' response deadline with respect to the Adjourned Claims shall be 12:00 noon (prevailing Eastern Time) on the date that is three (3) business days before the Adjourned Hearing Date; and it is further

ORDERED that, if applicable, the 188th Omnibus Objection to Claims is withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the heading "Objection Withdrawn"; and it is further

ORDERED that, if applicable, the 188th Omnibus Objection to Claims is

withdrawn with respect to the claims listed on the Order Exhibit annexed hereto under the

heading "Claim Withdrawn" as those claims have been withdrawn by the corresponding

claimant; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on

the validity, allowance, or disallowance of, and all rights to object on any basis are

expressly reserved with respect to any claim listed on Exhibit "A" annexed to the 188th

Omnibus Objection to claims under the heading "Claims to be Disallowed and

Expunged" that is not listed on the Order Exhibit annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine

all matters arising from or related to this Order.

Dated: New York, New York

March 9, 2011

s/Robert E. Gerber

United States Bankruptcy Judge

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